

July 9, 2021

VIA E-MAIL

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***United States v. Colburn, et al.*, Case No. 1:19-CR10080-NMG**

Dear Counsel:

Pursuant to Federal Rule of Criminal Procedures 16(e), Defendant John Wilson hereby provides notice of expert testimony he may offer at trial. Defendant Kimmel joins in this disclosure and provides notice that she may join in presenting the testimony disclosed herein at trial.

Defendant Wilson may call Richard Speier to testify on the failure of the IRS and FBI agents to follow appropriate investigative procedures in this matter. Mr. Speier retired from the IRS as the Acting Chief of Criminal Investigation. From 2003 to late 2005, he was the Deputy Chief of Criminal Investigation and responsible for oversight of all investigations conducted by IRS (including those involving confidential sources and cooperating defendants). Mr. Speier's curriculum vitae is attached. His testimony will be based on his experience and training, IRS investigative procedures and manuals, the investigative agents' reports, consensual tape recordings produced by the Government, documents produced by the Government and evidence offered at trial. His testimony will include:

1. The investigating agents' failure to adequately control, direct and supervise Mr. Rick Singer after he agreed to cooperate with the Government. This testimony will include the agents' failure to adequately secure Mr. Singer's electronic devices. The testimony will also include the agents' failure to properly record and memorialize all meetings, including meetings between the agents and Mr. Singer. The testimony will also include the agents' attempts to influence Mr. Singer to provide untruthful testimony and their failure to adequately inform him of the proper manner to conduct consensual recordings. Mr. Speier will also provide testimony that the agents did not completely discover or disclose the full extent of Mr. Singer's criminal behavior.

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2. The investigating agents' failure to adequately document their instructions to Mr. Singer. Some of the Investigative reports by the agents were deficient in that they lacked adequate content.

Mr. Speier's testimony may also include rebuttal testimony based upon subjects within his expertise.

Sincerely,

*/s/ Michael Kendall*

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